



## LEGAL NEWS

### Gabon

January and February 2020

#### **TAX**

##### [2020 Budget Law introduces relevant tax changes](#)

Law 014/2019, of 22 January 2020, recently promulgated, has amended several provisions of the General Tax Code, thereby bringing on changes to the taxation of capital gains and establishing new taxes, such as a concession royalty for national aviation operations, a royalty for the registration of vessels with the International Vessel Registry, and a duty on the resale of vehicles. There were also significant changes concerning audits. The Tax Administration is now entitled to audit undeclared operations or persons that fail to comply with their tax reporting obligations with no need to issue a formal audit notice.

#### **SOCIAL SECURITY**

##### [2014 Social Security Code amendments are published at long last](#)

The amendments to the Social Security Code introduced by Law 010/2014 of 01 October 2014, have finally been gazetted. Independent workers are now subject to the Social Security regime; the criteria applicable to the grant of family allowances or

survivorship pensions have been amended, and as to maternity allowance, mothers will be entitled to full salary, but no longer able to avail themselves of free medical care. The Social Security Administration is now required to send a reminder letter to debtors before issuing a formal notification to initiate collection proceedings, but the statute of limitations for recovery of Social Security contributions or late payment penalties has been extended from 5 to 10 years.

## **TELECOMMUNICATIONS**

### **Statutory framework for electronic communications services and networks is set out**

A new legal framework for electronic communication networks and services has been set forth by Law 026/2018 of 22 January 2018, which was gazetted last November. The Law establishes licensing and notification requirements for the establishment or use of electronic communications services and networks, as well as the terms for interconnection, infrastructure access, right-of-way and easements. It protects consumer and privacy rights for users, and it provides sanctions for improper use.

## **FORESTRY**

### **Rules for timber sawing activities are issued**

Order 0006/MFMEPC/SG/DGICBVPF, adopted on 13 September 2019 sets forth the rules on the grant of sawmilling authorization and its terms. The Order has been adopted pursuant to the Forestry Code, and it requires persons involved in timber sawing to obtain an authorization of the Director-General in Charge of Industry, Timber Trade and Valorization of Forestry Products as well as pay a sawmilling tax.

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